

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
School Finance Section  
2002-2003 Revisions to the **Missouri Financial Accounting Manual**,  
Revenue Object Codes and Function Code Changes Effective **July 1, 2002**

**Revenue Codes**

		<b><u>Financial Institution Taxes (Intangible)</u></b>
		<u>Placement Was:</u>
<b>Placement Change</b>	5114	Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.
		<u>Changed To:</u>
		Placed at the discretion of the local board per Section 165.011, RSMo.
		<u>Title Was:</u>
		<b><u>M &amp; M Surcharge</u></b>
		<u>Changed To:</u>
		<b><u>M &amp; M Surtax</u></b>
		<u>Description and Placement Was:</u>
<b>Title, Description, &amp; Placement Change</b>	5115	Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax. Protested & Delinquent M & M Surcharge is apportioned to this revenue code.
		Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.
		<u>Changed To:</u>
		Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax. Protested & Delinquent M & M Surtax are apportioned to this revenue code.
		Placed at the discretion of the local board per Section 165.011, RSMo.
		<b><u>In Lieu of Tax</u></b>
		<u>Description and Placement Was:</u>
		Amounts received for property taken off the tax rolls.
		Placed in each fund in the same proportion as the fund levy is to the total adjusted levy.
<b>Description &amp; Placement Change</b>	5116	<u>Changed To:</u>
		Amounts received for property taken off the tax rolls.
		Includes TIF surplus.
		In Lieu of Tax (Other than TIF Surplus) is to be placed at the discretion of the local board per Section 165.011, RSMo.
		<u>TIF surplus</u> is placed in each fund in the same proportion as the fund levy is to the total adjusted levy.

<b>Code Deleted</b>	5118	<b><u>Kansas City Boulevard Tax</u></b>
<b>Code Deleted</b>	5335	<b><u>Desegregation Aid</u></b>
<b>Code Deleted</b>	5336	<b><u>Excellence in Education Act (Incentive Grants)</u></b>
<b>Changed Title</b>	5337	<p><u>Title Was:</u></p> <p><b><u>Adult Basic Education (ABE) - State</u></b></p> <p><u>Changed To:</u></p> <p><b><u>Adult Education &amp; Literacy (AEL) – State</u></b></p>
<b>Changed Title</b>	5338	<p><u>Title Was:</u></p> <p><b><u>Adult Basic Education Literacy Grant</u></b></p> <p><u>Changed To:</u></p> <p><b><u>Adult Education &amp; Literacy Grant</u></b></p>
<b>Code Deleted</b>	5354	<b><u>Futures Program, Job Development, Adult Basic Education (ABE)</u></b>
<b>Code Deleted</b>	5355	<b><u>Futures Program, Job Development, Early Childhood/Parents As Teachers (PAT)</u></b>
<b>Changed Title &amp; Description</b>	5356	<p><u>Title and Description was:</u></p> <p><b><u>Futures Program, Job Development, Job Training</u></b></p> <p>State portion of revenue from MO Dept. of Social Services, Div. of Family Services, passed through DESE for job training programs.</p> <p><u>Changed To:</u></p> <p><b><u>TANF and/or Parents' Fair Share Programs, Career Assessment, Skill Training – State</u></b></p> <p>State portion of revenue from the Missouri Department of Social Services, Division of Family Services and/or Division of Child Support Enforcement passed through DESE for Temporary Assistance for Needy Families (TANF), Parents' Fair Share Programs, career assessment, and/or skill training.</p> <p>Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.</p>
<b>Code Deleted</b>	5361	<b><u>New Schools Pilot Project Grant</u></b>
<b>Code Deleted</b>	5373	<b><u>MO Department of Conservation Landscape Grant.</u></b>
<b>Code Deleted</b>	5378	<b><u>Foreign Language Support Service Grant</u></b>

Changed Title & Description	5435	<p><u>Title Was:</u></p> <p><b><u>Job Training Partnership Act (JTPA)</u></b></p> <p>Includes only federal JTPA revenue flowing through DESE. (JTPA direct from other sources should be coded 5482.)</p> <p><u>Changed To:</u></p> <p><b><u>Workforce Investment Act (WIA) – Federal</u></b></p> <p>Includes only federal WIA revenue flowing through DESE. (WIA direct from other sources should be coded 5482.) Previously known as Job Training Partnership (JTPA).</p>
Changed Title	5436	<p><u>Title Was:</u></p> <p><b><u>Adult Basic Education (ABE) – Federal</u></b></p> <p>Amounts received from the federal government flowing through the state for adult education programs. (See also Adult Basic Education - State, 5337.)</p> <p><u>Changed To:</u></p> <p><b><u>Adult Education &amp; Literacy (AEL) – Federal</u></b></p> <p>Amounts received from the federal government flowing through the state for adult education programs (see also Adult Education &amp; Literacy (AEL) - State, 5337).</p>
Changed Title & Description	5451	<p><u>Title &amp; Description Was:</u></p> <p><b><u>Title I - Elementary and Secondary Education Amendments of 1965 (ESEA)</u></b></p> <p>Amounts received through Regular Title I, appropriated from the US Congress. (Formerly Chapter 1)</p> <p><u>Changed To:</u></p> <p><b><u>Title I, ESEA - Improving the Academic Achievement of the Disadvantaged</u></b></p> <p>Amounts received through the state for Title I, Part A, Improving Basic Programs; Title I, Part D, Neglected or Delinquent; and Title I Accountability Grant to help educationally disadvantaged students meet high academic standards.</p>
Changed Title & Description	5452	<p><u>Title &amp; Description Was:</u></p> <p><b><u>Title I, ESEA, Migrant</u></b></p> <p>Amounts received through the state for supplementary services to migratory children.</p> <p><u>Changed To:</u></p> <p><b><u>Title I, Part C - Migrant Education</u></b></p> <p>Amounts received through the state for supplementary services to children of migrant workers to assist them in overcoming academic problems associated with multiple relocations.</p>

<b>New Code</b>	5453	<p><b><u>Title I, Part B - Student Reading Skills Improvement Grants</u></b></p> <p>Amounts received through the state to establish scientific research-based reading programs (includes Reading First Grant and Improving Literacy Through School Libraries Grant).</p> <p>Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.</p>
<b>New Code</b>	5454	<p><b><u>Title I, Part F - Comprehensive School Reform</u></b></p> <p>Amounts received through the state to enable schools to implement “research-based” comprehensive reforms.</p> <p>Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.</p>
<b>Title Change</b>	5455	<p><u>Title Was:</u></p> <p><b><u>Title VI - ESEA, Innovative Education Programs</u></b></p> <p><u>Changed To:</u></p> <p><b><u>Title V - ESEA, Innovative Education Programs</u></b></p>
<b>New Code (Added March 2003)</b>	5459	<p><b><u>21st Century Community Learning Centers Grant</u></b></p> <p>Amounts received through the state for programs, which provide academic enrichment opportunities and a broad array of additional services for children in grades K-12 and their families, designed to enforce and complement the regular academic program of participating students.</p> <p>Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board EXCEPT that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.</p>
<b>Title &amp; Description Change</b>	5462	<p><u>Title &amp; Description Was:</u></p> <p><b><u>Emergency Immigrant Education</u></b></p> <p>Amounts received through the state for immigrant students.</p> <p><u>Changed To:</u></p> <p><b><u>Title III, ESEA - English Language Acquisition and Academic Achievement</u></b></p> <p>Amounts received through the state for teaching English to limited English proficient children and for immigrant children (formerly the Bilingual Education Act and the Emergency Immigrant Education Program).</p>

Title & Description Change	5465	<p><u>Title &amp; Description Was:</u></p> <p><b><u>Title II - ESEA, Eisenhower Professional Development</u></b></p> <p>Amounts received through the state for professional development in core subject areas.</p> <p><u>Changed To:</u></p> <p><b><u>Title II, Part A, ESEA - Teacher and Principal Quality and Professional Development</u></b></p> <p>Amounts received through the state for improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals in schools.</p> <p>Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. (If the flexibility option is used then money may be placed in the Capital Projects Fund in accordance with the flexibility budget).</p>
Title & Description Change	5466	<p><u>Title &amp; Description Was:</u></p> <p><b><u>Technology Literacy Challenge Fund (TLCF) Grant</u></b></p> <p>Amounts received from the federal government through the state for technology literacy programs. TLCF provides competitive, matching-fund grants for two types of programs: (1) Infrastructure grants to provide classroom computers and Internet access to districts with high levels of poverty and low levels of technology, and (2) Teaching and Learning grants to address staff technology training and curriculum integration projects.</p> <p><u>Changed To:</u></p> <p><b><u>Title II, Part D, ESEA – Enhancing Education Through Technology</u></b></p> <p>Amounts received through the state for technology programs. Program consolidated Technology Literacy Challenge Fund (TLCF) and Local Innovation Challenge Grants to facilitate comprehensive and integrated education technology strategies that target the specific needs of individual schools.</p>
Code Deleted	5468	<b><u>Futures Program, Job Development, Adult Basic Education (ABE)</u></b>
Code Deleted	5469	<b><u>Futures Program, Job Development, Early Childhood Parents As Teachers (PAT)</u></b>
Title & Description Change	5471	<p><u>Title &amp; Description Was:</u></p> <p><b><u>Futures Program, Job Development, Job Training</u></b></p> <p>Federal dollars received from the US Dept. of Health and Human Services through MO Dept. of Social Services, Div. of Family Services, passed through DESE to school districts for job training programs.</p> <p><u>Changed To:</u></p> <p><b><u>TANF Program, Career Assessment, Skill Training – Federal</u></b></p> <p>Federal dollars received from the US Department of Education and Human Services through the Missouri Department of Social Services, Division of Family Services, passed through DESE for Temporary Assistance for Needy Families (TANF), career assessment, and/or skill training.</p>
Code Deleted	5479	<b><u>English as a Second Language (ESL)/Bilingual</u></b>

<b>Changed Title</b>	5482	<u>Title Was:</u>
		<b><u>Job Training Partnership Act (JTPA)</u></b>
		<u>Changed To:</u>
		<b><u>Workforce Investment Act (WIA)</u></b>
<b>Code Deleted</b>	5485	<b><u>Desegregation Aid</u></b>
<b>Code Deleted</b>	5488	<b><u>Goals 2000, Educate America Act, Title VII, Safe Schools</u></b>
<b>Code Added</b>	5492	<b><u>Title VI, B – Rural Education Initiative</u></b> Amounts received directly from federal or from federal through the state to address the unique needs of rural school districts that receive federal Title program allocations in amounts too small to be effective in meeting their intended purposes.
<b>Code Deleted</b>	5511	<b><u>Donated Commodities</u></b>

### **Function Codes**

<b>Code Number Changed From What Was Originally Added</b>	3511	<b><u>Early Childhood Program</u></b>
		Activities providing programs for Parents As Teachers and for three and four year old children, outside of a regular classroom setting, by screening, and through parent education and including custody and/or childcare services. Expenditures for early childhood special education programs should be reported in function code, Special Education.
<b>Code Number Changed From What Was Originally Added</b>	3512	<b><u>Early Childhood Instruction</u></b>
		Learning experiences in a classroom setting for three and four year old children that promotes cognitive, physical, social, and emotional development and provide a solid foundation for later knowledge and skill acquisition to enable the child to enter kindergarten ready to succeed.